
DECREEING THE IMPOSITION OF THE
GENERAL REAL ESTATE TAX,
COMPENSATIONS FOR MUNICIPAL
SERVICES, THE TARIFFS EXIGIBLE FOR
WATER SUPPLY, FOR FISCAL YEAR 2023

In force on January 1, 2023

AT THE SPECIAL MEETING OF THE COUNCIL OF THE CITY OF POINTE-CLAIRE HELD AT
CITY HALL, 451 SAINT-JEAN BOULEVARD, POINTE-CLAIRE, QUEBEC, ON WEDNESDAY
DECEMBER 21, 2022 AT 6:00 PM.

PRESENT: Councillors C. Homan, T. Stainforth and K. Thorstad-Cullen, as well as
Councillors P. Bissonnette, B. Cowan, E. Stork and B. Tremblay, forming
quorum under the chairmanship of Mayor Tim Thomas.

ABSENT: Councillor E. Tedford.

AMONGST OTHER BUSINESS TRANSACTED AT SAID MEETING, WAS THE
FOLLOWING:

BY-LAW NUMBER: PC-2956

Resolution number: 2022-729

PROPOSED BY COUNCILLOR COWAN

SECONDED BY COUNCILLOR STORK

AND RESOLVED:

WHEREAS a notice of motion of said by-law had been given on December 19, 2022.

THE MUNICIPAL COUNCIL DECREES AS FOLLOWS:

Section 1 - Varied rates of the general real estate tax

For the 2023 fiscal year, a general real estate tax is imposed and levied on any taxable immovable, based on the particular rate of the category belonging to the evaluation units.

Categories of immovables

The categories of immovables for which the council establish varied rates of the real estate tax are:

- 1° non residential immovables (commercial);
- 2° non residential immovables (industrial);
- 3° immovables of six (6) dwellings and more;
- 4° residual category;
- 5° serviced vacant lots.

An evaluation unit could belong to more than one category.

Varied rates

For the imposition of the general real estate tax decreed in the present section, the rates applicable to the categories contemplated in the preceding paragraph are established as follows:

- 1° the specific general property taxation rate in the non-residential immovable (commercial) category is established at \$2.9500 per \$100 of the value indicated on the assessment roll for the basis of imposition not exceeding \$1,000,000;
- 2° the specific general property taxation rate in the non-residential immovable (commercial) category is established at \$3.3115 per \$100 of the value indicated on the assessment roll for the basis of imposition exceeding \$1,000,000;
- 3° the specific general property taxation rate in the non-residential immovable (industrial) category is established at \$2.5284 per \$100 of the value indicated on the assessment roll;
- 4° the specific general property taxation rate in the 6 dwellings and more immovable category is set at \$0.6026 per \$100 of the value indicated on the assessment roll;
- 5° the specific general property taxation rate in residual immovable category is set at \$0.6026 per \$100 of the value indicated on the assessment roll;
- 6° the specific general property taxation rate in the vacant lot category is equal to \$1.2052 per \$100 of the value indicated on the assessment roll.

Section 1.1 - Coefficient

In accordance to article 244.40 of the *Act respecting Municipal Taxation* (R.S.Q. c. F-2.1), the City of Pointe-Claire sets the non residential coefficient for fiscal year 2023 at 5.5.

In accordance to article 244.44 of the *Act respecting Municipal Taxation* (R.S.Q. c. F-2.1), the City of Pointe-Claire sets the industrial coefficient for fiscal year 2023 at 4.2.

Section 2 - Compensation for municipal services

The owner of an immovable contemplated in paragraphs 204(4), (5), (10), (11) and (19) of the *Act Respecting Municipal Taxation* shall be subject to the payment of a compensation for municipal services.

The rate of said compensation is set at \$0.6000 per \$100 taxable value applied in respect of such immovable real estate value.

Section 3 - Payment

All taxes and compensations decreed in virtue of sections 1, 1.1 and 2 of the present by-law are payable:

- a) If the due amount is less than \$300, in one instalment. The final date on which the single payment may be paid is February 6, 2023.
- b) Should the amount due be \$300 or more, payment can be made in accordance with either of the following modes:
 - 1° In two (2) equal instalments. The final dates on which the two (2) equal instalments may be paid are the following:
 - a) 1st instalment : February 6, 2023
 - b) 2nd instalment : May 29, 2023
 - 2° In twelve (12) consecutive, equal and monthly instalments by applying the pre-authorized payment (PAP) mode, as offered by the City. The first instalment shall be exigible on the 30th day following the mailing date of the payment request. The latest date on which each instalment, after the first one, must be paid is the same day for each subsequent month. The proportion of the tax bill that must be paid for each instalment shall represent one twelfth (1/12th) or 8.33%, increased by an interest at the rate of 10% and a 5% penalty, applicable to any and all instalments after the first. These charges shall represent 4.3766% of the annual tax invoice;
- c) When, further to a modification of the particular rate of the general real estate tax, the particular rate for local improvements or the special tax rate, a supplement of taxes or compensations is exigible, this supplement is payable as follows:
 - If the amount due is inferior to \$300: a single payment no later than the 30th day following the expedition of the invoice by the City;
 - If the amount due is equal or higher than \$300, at the choice of the debtor:

1. With a single payment, no later than the 30th day following the expedition of the invoice by the City;
2. With two (2) equal payments, the first instalment, no later than the 30th day following the expedition of the invoice by the City, and the second instalment, no later than the 90th day following the last day when the first instalment is due. When the 90th day occurs on a non-juridical day, the second payment must be done, at the latest, the first juridical day occurring after the 90th day.

When an instalment of the property taxes is not paid within the prescribed time, only the amount of the unpaid instalment becomes due.

The power to extend a payment date by fixing another final date on which a single payment or equal instalment may be paid shall be delegated to the treasurer. Such extension cannot exceed seven (7) days.

Section 4 - Tariffing

The City of Pointe-Claire is authorized to collect the tariff mentioned in Appendix I of the present by-law exigible for the water supply.

All billing exigible in 2023, for water supplied in 2022 and in 2023, must be billed starting on the date that the present by-law comes into force according to Appendix I of the present by-law.

The water consumption that cannot be properly measured, in reason of the refusal of the owner of the immovable where a meter is installed to allow access to the City and its representatives so that they can proceed with maintenance or replacement works of a defective meter, or due to improper installation of a water meter, shall be deemed to be equal to the uninterrupted maximum consumption, during the contemplated period, as calculated in function of the diameter of the water connection and a speed of 3 meters/second, as specified under Appendix II.

Section 5 - Interest rate

Any tax, compensation or tariffing invoices, as well as any unpaid amount, becoming due and exigible by the City, carry interest at a rate of 10% per year, calculated daily.

Section 6 - Penalty

The penalty at a yearly rate of 5% of the outstanding principal, calculated daily, is added to the amount of taxes, compensations and/or the exigible tariffs.

The lateness computation begins on the date on which the sums mentioned here above becomes payable.

Section 7 - Administration Charge

When a cheque or money order is given in payment and that the payment is refused by the drawee, an administrative charge of \$35.00 is claimed to the drawer of the cheque or of the money order.

Section 8 - Priority

The provisions of the present by-law shall prevail against any provision to the contrary adopted prior to the adoption of the present by-law.

Section 9 - Collection roll

The taxes and compensations decreed in the present by-law will be collected in accordance with the law and, the treasurer must prepare a collection roll including all these taxes and compensations.

Section 10 - Coming into force

The present by-law shall come into force in accordance with the law.

Tim Thomas, Mayor

Caroline Thibault, City Clerk

APPENDIX I – SUPPLY OF WATER

1 Tariff for water consumption

	Fee	+ GST & PST	+ Adm. Costs
♦ Per cubic meter	\$1.1100	<input type="checkbox"/>	<input type="checkbox"/>

Note: Residential water consumption is billed once a year.

Non residential water consumption is billed twice a year.

APPENDIX II - NORMAL MAXIMUM CONSUMPTION

Water entry pipe (in)	Maximum daily consumption (m ³ /day)
¾ inch or less	86
1	150
1½	310
2	530
4	2100
6	4800